**IN THE CLAIMS:**

Please cancel claim 10 and add new claims 39-50.

Please amend claims 1 and 6 as follows:

1. (Currently amended) A semiconductor device comprising:

a substrate having a semiconductor region,

a first insulating film formed on said semiconductor region and having a property of reflowing due to a heat treatment under predetermined conditions,

a second insulating film formed over said first insulating film and containing at least silicon nitride, and

a supporting film formed between said first and second insulating films for applying to said second insulating film a stress against deformation of said second insulating film caused by said heat treatment, and

a silicon nitride film formed between the supporting film and the second insulating film,

wherein the entire lower surface of the supporting film contacts the upper surface of the first insulating film.

Claim 2. (Cancelled)

3. (Withdrawn) A semiconductor device as set forth in Claim 1, wherein said supporting film is patterned so as to cover at least a region including a formation region of said second insulating film with respect to a common projection plane.

4. (Previously presented) A semiconductor device as set forth in Claim 1, wherein said semiconductor device is a stacked DRAM cell comprising an interlayer insulating film formed on said semiconductor region, a storage node filling an opening

formed in said interlayer insulating film and extending over a part of said interlayer insulating film, a capacitor insulating film formed for coverage over said storage node and said interlayer insulating film, and a plate electrode formed in opposed relation with said storage node via said capacitor insulating film,

said first insulating film defining said interlayer insulating film,

said second insulating film defining said capacitor insulating film,

said supporting film is interposed between said interlayer insulating film and said capacitor insulating film.

Claim 5. (Cancelled)

6. (Currently amended) A semiconductor device as set forth in Claim 4, wherein said storage node is a cylindrical storage node, and wherein said silicon nitride film is an etching stopper film ~~is further provided as overlying said supporting film and underlying said storage node and capacitor insulating film so as to be~~ utilized during the formation of the cylindrical storage node.

7. (Original) A semiconductor device as set forth in Claim 1, wherein said second insulating film comprises a silicon nitride film.

Claim 8. (Cancelled)

9. (Withdrawn) A semiconductor device as set forth in Claim 6,

wherein a lower surface of a cylindrical portion of said cylindrical storage node is spaced from a top surface of said etching stopper film, and wherein said capacitor insulating film is formed for coverage over surfaces of said cylindrical storage node and said etching stopper film.

10. (Cancelled)

11. (Previously presented) A semiconductor device as set forth in Claim 4, wherein said storage node is a cylindrical storage node, and

wherein said supporting film comprises a TEOS film and serves as an etching stopper film during the formation of the cylindrical storage node.

12. (Original) A semiconductor device as set forth in Claim 1, wherein said first insulating film comprises a BPSG film.

13. (Original) A semiconductor device as set forth in Claim 1, wherein said supporting film comprises a silicon oxide film.

Claims 14-36. (Cancelled)

37. (Previously presented) A semiconductor device as set forth in claim 1, wherein said supporting film does not reflow due to said heat treatment which causes said first insulating film to reflow.

38. (Previously presented) A semiconductor device as set forth in claim 4, where said second insulating film is formed directly on the surface of said supporting film.

39. (New) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed on said semiconductor region and having a property of reflowing due to a heat treatment under predetermined conditions;

a silicon oxide film formed on said insulating film;

a silicon nitride film formed on said silicon oxide film;

a contact hole formed through said silicon nitride film, said silicon oxide film and said insulating film; and

a contact formed in said contact hole,

wherein the entire lower surface of said silicon oxide film is contacted with the upper surface of said insulating film.

40. (New) A semiconductor device as set forth in Claim 39, wherein said insulating film includes impurities.

41. (New) A semiconductor device as set forth in Claim 39, wherein said insulating film includes phosphorus.

42. (New) A semiconductor device as set forth in Claim 39, wherein said insulating film includes boron.

43. (New) A semiconductor device as set forth in Claim 39, wherein said insulating film includes boron and phosphorus.

44. (New) A semiconductor device as set forth in Claim 39, wherein the surface of said insulating film is planarized.

45. (New) A semiconductor device as set forth in Claim 40, wherein the surface of said insulating film is planarized.

46. (New) A semiconductor device as set forth in Claim 41, wherein the surface of said insulating film is planarized.

47. (New) A semiconductor device as set forth in Claim 39, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

48. (New) A semiconductor device as set forth in Claim 44, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

49. (New) A semiconductor device as set forth in Claim 45, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

50. (New) A semiconductor device as set forth in Claim 46, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.